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उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, November 04, 2020

S.O.404 .-In exercise of the powers conferred by section 16 of the Rajasthan Finance Act, 2020 (Act No. 9 of 2020), the State Government hereby makes the following amendments in this department's notification number F.6(2)FD/Tax/ 2019-149 dated 30.03.2020, namely:-

AMENDMENTS

In the said notification,-

(i) after the existing serial number 1 and before the existing serial number 2 of the table, the following new serial number 1A shall be inserted and shall always be deemed to have been inserted, namely:-

"

1A.	Any part of taxable land above 10,000 sq. meter, use of which has not been allowed by the allotting authority to the landholder and such restriction has been mentioned in the lease, licence, grant or any other title deed.	Zero tax

"

(ii) after the table, so amended and before the existing expression "This shall come into force with effect from 01.04.2020", the following explanation shall be inserted and shall always be deemed to have been inserted, namely:-

"Explanation: Where taxable land bears more than one mineral, the land tax shall be calculated on the basis of weighted average of percentage of minerals and rates applicable thereto."

[No.F.6(2)FD/Tax/2019-252]
By order of the Governor,
Nishant Jain,
Joint Secretary to the Government.

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Government Central Press, Jaipur.